

2005 California Adjustments — Residents

CA (540)
Important: Attach this schedule directly behind Form 540, Side 2.

Name(s) as shown on return

Social security number

Part I Income Adjustment Schedule**Section A — Income**

	A Federal Amounts (taxable amounts from your federal return)	B Subtractions See instructions	C Additions See instructions
7 Wages, salaries, tips, etc. See instructions before making an entry in column B or C	7		
8 Taxable interest income	8		
9 Ordinary dividends. See instructions. (b)	(a)		
10 Taxable refunds, credits, offsets of state and local income taxes	10		
11 Alimony received	11	hatched	
12 Business income or (loss)	12		
13 Capital gain or (loss). See instructions	13		
14 Other gains or (losses)	14		
15 Total IRA distributions. See instructions. (a)	(b)		
16 Total pensions and annuities. See instructions. (a)	(b)		
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc.	17		
18 Farm income or (loss)	18		
19 Unemployment compensation. Enter the same amount in column A and column B	19		
20 Social security benefits (a)	(b)		
21 Other income.			
a California lottery winnings	e NOL from FTB 3805D, 3805Z,	a	
b Disaster loss carryover from FTB 3805V	3806, 3807, or 3809	b	
c Federal NOL (Form 1040, line 21)	f Other (describe)	c	
d NOL carryover from FTB 3805V		d	
		e	
		f	
22 Total. Combine line 7 through line 21 in column A. Add line 7 through line 21f in column B and column C. Go to Section B	22		

Section B — Adjustments to Income

23 Educator expense	23	hatched
24 Certain business expenses of reservists, performing artists, and fee-basis government officials	24	
25 Health savings account deduction	25	
26 Moving expenses	26	hatched
27 One-half of self-employment tax	27	hatched
28 Self-employed SEP, SIMPLE, and qualified plans	28	hatched
29 Self-employed health insurance deduction	29	
30 Penalty on early withdrawal of savings	30	hatched
31a Alimony paid. (b) Recipient's: SSN _____	31a	hatched
32 IRA deduction	32	hatched
33 Student loan interest deduction	33	hatched
34 Tuition and fees deduction	34	hatched
35 Domestic production activities deduction	35	hatched
36 Add lines 23 through 31a and 32 through 35 in columns A, B, and C. See instructions.	36	
37 Total. Subtract line 36 from line 22 in columns A, B, and C. See instructions	37	

Part II Adjustments to Federal Itemized Deductions

- 38 Federal itemized deductions. Add the amounts on federal Schedule A (Form 1040), lines 4, 9, 14, 18, 19, 26, and 27 38 _____
- 39 Enter total of federal Schedule A (Form 1040), line 5 (State Disability Insurance and state and local income tax, or General Sales Tax) and line 8 (foreign taxes **only**). See instructions 39 _____
- 40 Subtract line 39 from line 38 40 _____
- 41 Other adjustments including California lottery losses. See instructions. Specify 41 _____
- 42 Combine line 40 and line 41 42 _____
- 43 Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?
Single or married filing separately \$143,839
Head of household \$215,762
Married filing jointly or qualifying widow(er) \$287,682
- No. Transfer the amount on line 42 to line 43
Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 43 43
- 44 Enter the larger of the amount on line 43 or your standard deduction listed below
Single or married filing separately \$3,254
Married filing jointly, head of household, or qualifying widow(er) \$6,508
- Transfer the amount on line 44 to Form 540, line 18 44